

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

MINING PROJECT WIND DOWN
HOLDINGS, INC. (f/k/a Compute North
Holdings, Inc.), et al.,

Debtors.¹

Chapter 11

Case No. 22-90273 (MI)

**CORRECTION TO SUPPLEMENTAL RESPONSE 1259 FROM NELU MIHAI TO
DENY / REJECT THE REPLY 1230, IN RELATION TO DENIAL OF OBJECTION 1199
AND PROPOSED ORDER 1199-2 TO CLAIM ASSERTED BY NELU MIHAI (CLAIM
NO. 10029) AND NEW DISCOVERIES**

1. NELU MIHAI, PhD, former funding Chief Technology Officer at Compute North LLC (“Company”) / Debtors, in his capacity as Creditor (“Creditor”) and “Claimant” of the Claim no. 10029 filed on October 24, 2022, in case 22-90273 (the “Bankruptcy Case”, “Case no. 22-90273”), hereby files this Correction to typos in paragraph 5 of the docket 1259 - Supplemental Petition/ Response (“Response”) to docket 1230, REPLY IN SUPPORT OF PLAN ADMINISTRATOR’S OBJECTION TO CLAIM ASSERTED BY NELU MIHAI (CLAIM NO. 10029), issued by the Plan Administrator, but signed by Mr. Charles R. Gibbs from MCDERMOTT WILL & EMERY LLP and by ASK LLP

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Reorganized Debtor’s federal tax identification number, include: Mining Project Wind Down Holdings, Inc. (f/k/a Compute North Holdings, Inc.) (4534); Mining Project Wind Down LLC (f/k/a Compute North LLC) (7185); Mining Project Wind Down Corpus Christi LLC (f/k/a CN Corpus Christi LLC) (5551); Mining Project Wind Down Atoka LLC (f/k/a CN Atoka LLC) (4384); Mining Project Wind Down BS LLC (f/k/a CN Big Spring LLC) (4397); Mining Project Wind Down Colorado Bend LLC (f/k/a CN Colorado Bend LLC) (4610); Mining Project Wind Down Developments LLC (f/k/a CN Developments LLC) (2570); Mining Project Wind Down Equipment LLC (f/k/a CN Equipment LLC) (6885); Mining Project Wind Down King Mountain LLC (f/k/a CN King Mountain LLC) (7190); Mining Project Wind Down MDN LLC (f/k/a CN Minden LLC) (3722); Mining Project Wind Down Mining LLC (f/k/a CN Mining LLC) (5223); Mining Project Wind Down Pledgor LLC (f/k/a CN Pledgor LLC) (9871); Mining Project Wind Down Member LLC (f/k/a Compute North Member LLC) (8639); Mining Project Wind Down NC08 LLC (f/k/a Compute North NC08 LLC) (8069); Mining Project Wind Down NY09 LLC (f/k/a Compute North NY09 LLC) (5453); Mining Project Wind Down STHDAK LLC (f/k/a Compute North SD, LLC) (1501); Mining Project Wind Down Texas LLC (f/k/a Compute North Texas LLC) (1883); Mining Project Wind Down TX06 LLC (f/k/a Compute North TX06 LLC) (5921); and Mining Project Wind Down TX10 LLC (f/k/a Compute North TX10 LLC) (4238). The Reorganized Debtors’ service address for the purposes of these chapter 11 cases is 2305A Elmen Street, Houston, TX 77019.

representatives, *Counsel to the Mining Project Wind Down Holdings, Inc. Litigation Trust and the Plan Administrator*, on the date of the first hearing, August 14, 2023, document that constitute a veritable Supplement to Objection 1199 and Proposed Order 1199-1. Nelu Mihai provided his Supplemental Response in less than 30 days from 8/14/2023, in docket 1259. Also Nelu Mihai produces a new discovery, in fact provided by the Plan Administrator in Exhibit B of his declaration - docket 1273-1 from September 20th, 2023.

2. The corrected content of the paragraph 5 in docket 1259 should be **“New Summary for the accrued unpaid cash severance amounts for the period April 1st 2022 to the Petition Date**

The extra discoveries prove that there is an extra unpaid cash severance amount and debts according to the Separation Agreement, calculated for the period April 1st 2022 to the Petition Date, in the amount of \$4,982.08, plus \$18,905.77, plus \$151.25, plus \$584.60, plus \$211.54, plus 565.01 meaning \$25,400.25. To this amount should be added 136,363.68 (\$300,000 - \$13,636.36 x 12 paid installments), totaling \$161,763.93 (one hundred sixty-one thousand seven hundred sixty-three dollars and ninety-three cents -unpaid accrued cash severance at the Petition Date).”

3. To amount for the penalties calculated for the period April 1st 2022 to the Petition Date 9/22/2022 is correct: \$62,385.30 (sixty two thousand three hundred eighty five dollars and thirty cents).
4. In addition, Nelu Mihai provides, as claim 10029 sustaining exhibit, **Exhibit B of docket 1273-1**, the email provided by the Plan Administrator, Mr. Michael Tribolet, in his declaration. This email is a proof that there was a delay in the payment of the first severance amount supposed to be paid on April 15, 2022 (because only on April 12 2022 Compute North LLC informed Insperity PEO Services to make a payment for “severance” “taxed at supplemental rate”, but considering Nelu Mihai as an “employee”). This exhibit is proof that the Debtors have not paid on time their first assumed by contract severance obligations (because on these emails it is written that Insperity had April 15.2022 a holiday, a non-working day). More than that, correlating with the payroll stub 10208869 check, these two emails are proof that the Debtors did not follow the terms of the Severance Agreement and did not send by electronic fund transfer / direct deposit the first payment supposed to be transferred on April 15, 2022 (the payment was by paper check,

which is in the Debtors' solely possession, and cashed later than April 18,2022, according to the provided bank statements). Nelu Mihai provided to Compute North LLC a W4 in 2021, when he was hired, and these two emails prove that he was wrongly over-taxed (unlawfully ignoring his W4) and unlawful deductions were done (for example: the FSA for this first severance payment, Nelu Mihai being considered an "employee", despite the fact that his termination date was 3/31/2022).

B. CONCLUSION

- 5. The Claimant, Nelu Mihai, respectfully requests that the Claim 10029 and Proof of Claim 10029 be allowed in their entirety, according to the new discoveries, and that the Court grant such other of allowance, by rejecting the Objection 1199 to this Claim and the Proposed Order 1199, the Supplemental Declaration 1230-1 and Supplemental Objection 1230, as well any Proposed Order in relation to Claim 10029.**

Respectfully submitted,

Dated: September 20, 2023

NELU MIHAI, PhD



NELU MIHAI.
201 Harrison Street Apt. 210
San Francisco CA 94105
Telephone: (408) 410-3896
Email: nelumihai@prodigy.net

From: [Dallas EG Team 8](#)
To: [Spencer Barron](#)
Subject: FW: Payroll Additions
Date: Thursday, April 14, 2022 3:57:43 PM
Attachments: [image001.png](#)
[image002.png](#)

Thank you,

Lisa Davis
Payroll Implementation Specialist

545 E. John Carpenter Freeway | Suite 1200 | Irving, TX 75062
OFFICE: 972-871-5718 | EMAIL: Dallas.EGTeam8@insperity.com



Insperty offices will be closed Friday, April 15, 2022, in observance of Good Friday.

Please note that phone and e-mail support for benefits, 401(k) and WebSupport will be unavailable from the Insperty Contact Center on this day.

Insperty is here to help

We look forward to working with you prior to this holiday closure to meet your immediate payroll processing needs. If you have any questions, please contact your Insperty payroll specialist before noon on Thursday, April 14. It is our pleasure to be of service to you and the employees working at your business.

From: Amanda Piff <amanda.piff@computenorth.com>
Sent: Tuesday, April 12, 2022 7:24 PM
To: Dallas EG Team 8 <Dallas.EGTeam8@insperity.com>
Subject: Payroll Additions

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Team-

Please add the following pay to employees for the 4/15 payroll.

██████████ -

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Commissions taxed at supplemental rates

1. [REDACTED] - \$5,000
2. [REDACTED] - \$5,000
3. [REDACTED] - \$1,000
4. [REDACTED] - \$12,000

Severance-

Nelu Mihai - \$20,894.59

This number includes the first payment of 22 for severance \$13,636.36 plus the one-time payout of \$7,258.23, per the severance agreement.

Thank you,
Amanda

Certificate of Service

I certify that on September 20, 2023, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas (the "ECF System") on all parties registered to receive service via the ECF System in this case 22-90273.

NELU MIHAI, PhD

A handwritten signature in black ink, appearing to read 'N. Mihai', is written over a horizontal line.